SECTION 2. AND BE IT FURTHER ENACIED, That this Act shall take effect July 1, 1977.

Approved May 26, 1977.

## CHAPTER 949

(House Bill 931)

AN ACT concerning

Garrett County - Tax Credits

FOR the purpose of providing for certain tax credits for certain community centers in Garrett County; and renumbering where appropriate.

EY renumbering

Article 81 - Revenue and Taxes Sections 9C(j-1) through (j-4), respectively to be Sections 9C(j-2) through (j-5), respectively Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement)

BY adding to

Article 81 - Revenue and Taxes Section 9C (j-1) Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Sections 9C(j-1) through (j-4), respectively, of Article 81 — Revenue and Taxes, of the Annotated Code of Maryland (1975 Feplacement Volume and 1976 Supplement) be and they are hereby renumbered to be Sections 9C(j-2) through (j-5), respectively.

SECTION 2. AND BE IT FURTHEF ENACTED, That new Section 9C(j-1) be and it is hereby added to Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) to read as follows:

Article 81 - Revenue and Taxes

9C.

(J-1) IN GARRETT COUNTY, (1) REAL AND TANGIBLE PERSONAL PROPERTY OWNED BY THE SWANION COMMUNITY CENTER INC., KNOWN AS THE SWANTON COMMUNITY CENTER, AND USED EXCLUSIVELY FOR COMMUNITY, CIVIC, OR EDUCATIONAL